



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masahiro OMATA et al.
Title: LAPPING APPARATUS AND LAPPING METHOD
Appl. No.: 10/772,593
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Examiner: Rachuba, Maurina T.
Art Unit: 3723
Confirmation No.: 5185

AMENDMENT ACCOMPANYING RCE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the final Office Action dated October 24, 2006. concerning the above-referenced patent application. This communication is being filed concurrently with a Request for Continued Examination (RCE).

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 7 of this document.